

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Kiyoshi Nishikawa et al.
 Serial No.: 10/825,049
 Conf. No.: 7408
 Filed: April 15, 2004
 For: SINGLE POLE MAGNETIC HEAD
 HAVING INTERMEDIATE MAGNETIC
 LAYER AND TIP MAGNETIC LAYER
 (as amended)
 Art Unit: 2627
 Examiner: Renner, Craig A.

I hereby certify that this paper is being deposited with the United States Postal Service as FIRST-CLASS mail in an envelope addressed to: Mail Stop Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on this date.

January 3, 2007

Date

[Signature]
 Registration No. 41,895
 Attorney for Applicant(s)

Mail Stop Amendment
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

AMENDMENT TRANSMITTAL

Sir:

Transmitted herewith is a communication regarding the above-identified application.

Fee Calculation For Claims As Amended

	As Amended	Previously Paid For	Present Extra	Rate	Additional Fee
Total Claims	8	20	0	x \$50.00	= \$ 00.00
Independent Claims	1	3	0	x \$200.00	= \$ 00.00
Fee for Multiple Dependent Claims				\$360.00	= \$ 00.00
Total Additional Fee					\$ 00.00
Small Entity Fee (reduced by half)					\$ 00.00

(X) Amendment A with One Replacement Sheet of Drawings and One Annotated Sheet.

() A check in the amount of \$_____ is attached.

() Petition for Extension of Time (in duplicate), with check in the amount of \$_____.

() Charge \$_____ to Deposit Account No. 07-2069.

(X) If a Petition under 37 C.F.R. §1.136(a) for an extension of time for response is required to make the attached response timely and does not separately accompany this transmittal, Applicant(s) hereby petition(s) under 37 C.F.R. §1.136(a) for an extension of time for response in the above-identified application for the period required to make the attached response timely.

(X) The Commissioner is hereby authorized to charge any additional fees which may be required to this application under 37 C.F.R. §§1.16-1.17, or credit any overpayment, to Deposit Account No. 07-2069. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

GREER, BURNS & CRAIN, LTD.

By:

[Signature]
 B. Joe Kim
 Registration No. 41,895

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